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10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION
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14 UNITED STATES OF AMERICA,) Case No. CV 08-4455 SVW (RCx)
15 Petitioner,)
16 vs.) ORDER TO SHOW CAUSE
17 JAMES PATRICK O'MALLEY,)
18 Respondent.)
19 _____)
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21 Upon the Petition and supporting Memorandum of Points and Authorities, and
22 the supporting Declaration to the Petition, the Court finds that Petitioner has
23 established its *prima facie* case for judicial enforcement of the subject Internal
24 Revenue Service ("IRS" and "Service") summonses. *See* United States v. Powell,
25 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v. United
26 States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose, 131 F.3d
27 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.
28 1995) (the Government's *prima facie* case is typically made through the sworn

1 declaration of the IRS agent who issued the summons); *accord*, United States v.
 2 Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District Court
 4 of the United States for the Central District of California, in Courtroom No. 6,

5 ☒ United States Courthouse
 6 312 North Spring Street, Los Angeles, California, 90012

7 ☐ Roybal Federal Building and United States Courthouse
 8 255 E. Temple Street, Los Angeles, California, 90012

9 ☐ Ronald Reagan Federal Building and United States Courthouse
 10 411 West Fourth Street, Santa Ana, California, 92701

11 ☐ Brown Federal Building and United States Courthouse
 12 3470 Twelfth Street, Riverside, California, 92501

13 on August 18, 2008, at 1:30 p.m.,

14 and show cause why the testimony and production of books, papers, records, and other
 15 data demanded in the subject Internal Revenue Service summonses should not be
 16 compelled.

17 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
 18 Memorandum of Points and Authorities, and accompanying Declaration be served
 19 promptly upon Respondent by any employee of the Internal Revenue Service or the
 20 United States Attorney's Office, by personal delivery or by certified mail.

21 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
 22 Respondent of the herein described documents, Respondent shall file and serve
 23 a written response, supported by appropriate sworn statements, as well as any desired
 24 motions. If, prior to the return date of this Order, Respondent files a response with the
 25 Court stating that Respondent does not desire to oppose the relief sought in the Petition,
 26 nor wish to make an appearance, then the appearance of Respondent at any hearing
 27 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to
 28 have complied with the requirements of this Order.

